

LYON COUNTY, KANSAS
Emporia, Kansas

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2018

Lyon County, Kansas

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Lyon County, Kansas
Emporia, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Lyon County, Kansas, and related municipal entities as and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Lyon County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lyon County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Lyon County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and related municipal entity schedule of receipts and expenditures - actual (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Lyon County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated June 28, 2018, which contain an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note C.



Agler & Gaeddert, Chartered
June 10, 2019

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	\$ 2,946,633	\$ 24,900
Special purpose funds		
Road and Bridge	1,629,472	703
Community Corrections	163,023	0
Cert Grant	111	0
Court Trustee	170,820	0
Juvenile Community Initiative Grant	34,180	0
Surveillance Program	1,431	0
Multi-Year Capital Improvement	1,917,409	24,234
Citizens Review Board	19,851	0
911 Service	441,931	35,405
Mental Health	27,635	0
Newman Hospital	30,753	0
Noxious Weed	61,231	0
Hetlinger Developmental Center	3,537	0
Treasurer Technology Fund	10,458	0
County Clerk Technology Fund	25,076	0
Special Road Machinery Fund	347,578	8,200
Special Bridge	584,319	0
Register of Deeds Technology	34,534	0
County Auto Vehicle	51,915	0
Prosecutor Training	1,324	0
Adult Grant	4,965	0
Special Road and Bridge 559A	100,624	0
Juvenile Grant	34,310	0
Tort Liability	90,695	0
Special Alcohol	29,684	0
Special Parks	4,533	0
Health Department	33,367	0
Drug Tax Law Enforcement	5,160	0
Special Law Enforcement	50,237	0
Special Prosecutor Forfeiture	16,726	0
Diversionary Service Fees	85,483	0
Worthless Checks	152	0
Federal Forfeiture	318	0
Total primary government	8,959,475	93,442

The notes to the financial statement are an integral part of this statement.

Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 15,826,918	\$ 14,714,090	\$ 4,084,361	\$ 576,436	\$ 4,660,797
6,162,225	5,658,266	2,134,134	502,463	2,636,597
420,742	392,310	191,455	5,305	196,760
0	0	111	0	111
72,940	70,049	173,711	1,965	175,676
383,234	365,501	51,913	5,881	57,794
0	223	1,208	0	1,208
2,843,791	2,711,945	2,073,489	244,582	2,318,071
26,244	21,260	24,835	484	25,319
194,592	208,023	463,905	265	464,170
403,270	390,000	40,905	0	40,905
303,952	300,000	34,705	0	34,705
441,853	407,863	95,221	2,613	97,834
38,369	36,500	5,406	0	5,406
8,469	835	18,092	0	18,092
8,193	0	33,269	0	33,269
158,145	0	513,923	38,318	552,241
467,275	609,217	442,377	270,491	712,868
33,828	28,106	40,256	586	40,842
250,157	243,507	58,565	3,592	62,157
6,257	5,497	2,084	0	2,084
14,260	14,344	4,881	0	4,881
316,985	343,454	74,155	0	74,155
48,375	24,197	58,488	0	58,488
278,232	225,116	143,811	0	143,811
3,948	0	33,632	0	33,632
0	0	4,533	0	4,533
463,117	450,000	46,484	0	46,484
0	0	5,160	0	5,160
1,224	3,957	47,504	0	47,504
5,178	8,520	13,384	0	13,384
91,366	92,174	84,675	17,055	101,730
78	0	230	0	230
15,115	0	15,433	0	15,433
29,288,332	27,324,954	11,016,294	1,670,036	12,686,330

Lyon County, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2018**

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Related Municipal Entities		
Lyon County Free Fair	\$ 191,829	\$ 0
Lyon County Extension Council	<u>231,694</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u><u>9,382,998</u></u>	\$ <u><u>93,442</u></u>

The notes to the financial statement are an integral part of this statement.

Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 334,380	\$ 316,779	\$ 209,430	\$ 1,766	\$ 211,196
639,518	637,930	233,282	0	233,282
<u>\$ 30,262,230</u>	<u>\$ 28,279,663</u>	<u>\$ 11,459,006</u>	<u>\$ 1,671,802</u>	<u>\$ 13,130,808</u>

Composition of ending cash and investments

Cash on hand \$ 43,800

Demand deposits

ESB Financial 2,459,267

Time deposits

Hartford State Bank 2,200,000

Kansas Land Bank 1,500,000

Olpe State Bank 1,771,000

Investments

Kansas Municipal Investment Pool 31,914,371

39,888,438

Other entities

Employee benefit 0

District Court 103,139

Law Library 103,904

Out-of-County Bonds 1

Detention Center 120,884

Fair Board 211,196

Extension Council 233,282

772,406

Total cash and investments 40,660,844

Agency funds per Schedule 3 (27,530,036)

Total reporting entity (excluding agency funds) \$ 13,130,808

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE A. MUNICIPAL REPORTING ENTITY

Lyon County is a municipal corporation governed by a three member commission. This regulatory financial statement presents Lyon County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. The Lyon County Fair Board promotes urban/rural relations through the staging of an annual agricultural fair. The County is represented on the Fair Board and has primary responsibility for funding operations and capital improvements. The County appropriated \$60,000 to the Fair Board in 2018.

2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated \$292,000 to the Extension Council in 2018.

3. Although the Law Library is an independent entity, the Law Library is required by state statutes to be audited as part of the County's audit. Since the Clerk of the District Court maintains the accounting for the Law Library, the financial statements are included as an agency fund.

4. Newman Regional Health Hospital was organized to provide a not-for-profit health care facility for local residents. The Commissioners appoint the trustees however the County does not maintain oversight with respect to the performance of the trustees. The financial statement is not included in the County's financial statements. Separately audited financial statements are issued by the Hospital.

5. The County appropriates and distributes tax monies to these organizations. They are not included in the County's financial statements:

Mental Health	Corner House, Inc.
Hetlinger Development Center	Emporia Public Library
Historical Society	Soil Conservation
Flint Hills Community Health Care Center, Inc.	

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt. The County did not have any funds of this type in year ended December 31, 2018.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The County did not have any funds of this type in year ended December 31, 2018.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE B. REGULATORY BASIS FUND TYPES - continued

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any funds of this type in year ended December 31, 2018.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc). The County did not have any funds of this type in year ended December 31, 2018.

Agency Fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Lyon County, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments to Road & Bridge and Noxious Weed this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE D. BUDGETARY INFORMATION - continued

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds:

Adult Grant	Juvenile Grant	Drug Tax Law Enforcement
Special Law Enforcement	Special Prosecutor Forfeiture	Diversionary Service Fees
Worthless Checks	Federal Forfeiture	

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. CASH AND INVESTMENTS

As of December 31, 2018, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)		Rating
		Less than 1	1 to 2	
Kansas Municipal Investment Pool	\$ 31,914,371	\$ 31,914,371	\$ 0	S&P AA+/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating on the County's investments is noted above.

Concentration of credit risk - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than Kansas Municipal Investment Pool and certificates of deposit.

	Percentage of Investments
Kansas Municipal Investment Pool	85%
Certificates of Deposit	15%

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE E. CASH AND INVESTMENTS – continued

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2018.

At December 31, 2018, the carrying amount of the County's bank deposits was \$39,888,438 which includes petty cash funds and investments in Kansas Municipal Investment Pool of \$31,914,371 and the bank balance was \$8,370,435 which does not include the Kansas Municipal Investment Pool of \$31,914,371. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by four banks which reduces concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance, and \$7,370,435 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2018, the carrying amount of the Other Entities bank deposits was \$1,069,500 and the bank balance was \$1,069,500. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by three banks which reduces concentration of credit risk. Of the bank balance, \$971,789 was covered by federal depository insurance and \$97,711 was unsecured.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The County's investments at year end were adequately secured.

NOTE F. LONG-TERM DEBT

The County has no long-term debt or leases as of December 31, 2018.

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2018, the statutory limit for the County was in excess of \$9,318,699 providing a debt margin of \$9,318,699.

Conduit Debt Obligation: In prior years the Hospital issued Hospital Facility Revenue Bonds under K.S.A. 19-4601 for the purpose of acquiring equipment and construction at the Hospital. These bonds are obligations of Newman Memorial Hospital, payable solely from the revenues of the hospital. The bonds do not constitute a debt or pledge of the faith or credit of Lyon County, Kansas and accordingly have not been reported in the accompanying financial statements. During 2016 the Hospital issued bonds in the amount of \$19,970,000 for the purpose of refunding existing bonds and for construction at the Hospital.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	911 Service	K.S.A 19-120	\$ 2,600

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to the claims of the County's general creditors.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

Compensated Absences: Vacation leave with pay is granted to all appointed officials, to all full-time employees, and to regular part-time employees. Vacation leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Vacation leave must be taken no later than December 31 of the calendar year following the year in which it is earned, or the vacation leave is lost. On January 1 of each year the amount of posted vacation may not exceed the annual maximum vacation leave earned by the employee based on length of service.

Vacation leave accumulates from the beginning of the month in which employment starts if employment begins on or before the 15th of the month. If employment begins after the 15th of the month, leave accumulates from the first of the following month. Upon separation, vacation leave accumulates for the last month of work if separation occurs after the 15th of that month.

Any employee who separates is compensated on the last paycheck for accumulated vacation leave. In the event of the death of an employee, the accumulated vacation leave will be paid to the deceased employee's estate.

	Balance January 1, 2018	Net Change	Balance December 31, 2018
Compensated absences	\$ <u>1,136,314</u>	\$ <u>11,910</u>	\$ <u>1,148,224</u>

Vacation leave for regular part-time employees is pro-rata based upon hours worked.

The sick leave year is January 1 through December 31. Sick leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Sick leave not taken during the year in which it is earned accumulates to the credit of the employee up to a maximum of sixty days (480 hours) of accrued sick leave.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

When an employee reaches the sixty day maximum, additional hours of earned sick leave not used by the employee during the year is paid to the employee at his or her current regular rate of pay at year end. Current year expense was \$102,610.

Sick leave is earned at the following rates: Eight hours per month for full-time employees; for regular part-time employees the same portion of eight hours per month as the proportion of regularly scheduled hours per week to forty hours per week. No sick leave is accumulated by temporary, part-time employees or elected officials. Temporary employees who are reclassified to full-time or to regular part-time employees shall accrue sick leave from the effective date of the employment change in accordance with the rules set forth above about the fifteenth of the month.

Upon separation, sick leave in excess of thirty days but less than or equal to sixty days is paid to the employee using the employee's current regular rate of pay. Sick leave up to the thirty days is lost.

The County maintains a sick leave pool. This pool is a means to transfer vacation, and sick leave to an employee experiencing a catastrophic, extreme or life-threatening condition.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018

NOTE I. DEFINED BENEFIT PENSION PLAN

General information about the Pension Plan

Plan description - The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions, KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the KPERS for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$954,374 for KPERS for the year ended December 31, 2018.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE I. DEFINED BENEFIT PENSION PLAN – continued

Net Pension Liability

At December 31, 2018 the County's proportionate share of the collective net pension liability reported to KPERS was \$7,898,246. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete valuation report including all actuarial assumptions and methods, and the report on the allocation of KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. LANDFILL

State and federal laws and regulations require the City of Emporia to place a final cover on its landfill site which was closed during 1994 and to perform certain maintenance and monitoring activities at the site for ten years after closure. The County has contributed one-half to the closure costs of the landfill that was operated by the City of Emporia.

NOTE L. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amount, if any, to be immaterial.

NOTE M. OTHER INFORMATION

Reimbursed Expenses: The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

The County has exceeded budget in the following funds: Community Corrections and Multi-year Capital Improvement. The District Court deposits exceeded FDIC coverage by \$97,711 and there were no pledged securities to cover the balance. The County is not aware of any other violations.

Trust Fund: The Emporia Community Foundation, Inc. (a not-for-profit organization) has received contributions for the benefit of Lyon County Fair Board. The contributions and earnings are held in trust and managed by Emporia Community Foundation, Inc., trustee. Under the terms of the trust, Lyon County Fair Board may request use of the original contributions and earnings. Per guidance from Emporia Community Foundation, Inc., Lyon County Fair

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2018

NOTE M. OTHER INFORMATION - continued

Board will not record these contributions and earnings there on until requested and received by the Lyon County Fair Board.

NOTE P. SUBSEQUENT EVENTS

Subsequent Events: The County evaluated subsequent events through June 10, 2019 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Lyon County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2018

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental type funds					
General Fund	\$ 15,142,618	\$ 0	\$ 15,142,618	\$ 14,714,090	\$ (428,528)
Special purpose funds					
Road & Bridge	6,237,984	0	6,237,984	5,658,266	(579,718)
Community Corrections	354,669	23,527	378,196	392,310	14,114
Cert Grant	976	0	976	0	(976)
Court Trustee	124,000	0	124,000	70,049	(53,951)
Juvenile Community Initiative Grant	422,883	0	422,883	365,501	(57,382)
Surveillance Program	24,000	0	24,000	223	(23,777)
Multi-year Capital Improvement	2,694,634	0	2,694,634	2,711,945	17,311
Citizens Review Board	43,926	0	43,926	21,260	(22,666)
911 Service	500,000	0	500,000	208,023	(291,977)
Mental Health	390,000	0	390,000	390,000	0
Newman Hospital	300,000	0	300,000	300,000	0
Noxious Weed	500,986	0	500,986	407,863	(93,123)
Hetlinger Developmental Center	36,500	0	36,500	36,500	0
Treasurer Technology	20,000	0	20,000	835	(19,165)
County Clerk Technology	34,000	0	34,000	0	(34,000)
Special Road & Bridge	500,000	0	500,000	0	(500,000)
Special Bridge	676,346	0	676,346	609,217	(67,129)
Register of Deeds Technology	60,000	0	60,000	28,106	(31,894)
County Auto Vehicle	251,220	14,785	266,005	243,507	(22,498)
Prosecutor Training	7,000	0	7,000	5,497	(1,503)
Special Road & Bridge 559A	346,000	0	346,000	343,454	(2,546)
Tort Liability	315,000	0	315,000	225,116	(89,884)
Special Alcohol	30,000	0	30,000	0	(30,000)
Special Parks	4,533	0	4,533	0	(4,533)
Health Department	450,000	0	450,000	450,000	0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)
	2017 Actual	Actual	Budget	
Cash receipts				
Taxes				
Ad valorem	\$ 11,711,314	\$ 11,844,667	\$ 11,669,015	\$ 175,652
Delinquent	168,888	186,626	125,000	61,626
Motor vehicle	1,117,280	1,142,031	1,067,297	74,734
Recreational Vehicle Tax	17,758	18,512	16,484	2,028
16/20M Vehicle Tax	0	0	36,233	(36,233)
Commercial Vehicle Tax	0	0	41,017	(41,017)
Watercraft Tax	0	0	4,662	(4,662)
LAVTR	0	0	10,156	(10,156)
Mineral Tax	587	174	0	174
	<u>13,015,827</u>	<u>13,192,010</u>	<u>12,969,864</u>	<u>222,146</u>
Intergovernmental				
Federally owned land entitlement	13,992	14,284	12,000	2,284
Emergency mgmt/Cert/FEMA grant	28,484	28,763	20,000	8,763
Grant income	368,300	411,269	350,000	61,269
	<u>410,776</u>	<u>454,316</u>	<u>382,000</u>	<u>72,316</u>
Licenses, Fees and Permits				
Licenses	810	575	0	575
Mortgage registration fees	139,628	82,900	150,000	(67,100)
Financing statements	1,215	1,335	0	1,335
Officer fees	257,249	308,216	70,000	238,216
DNA/attorney/court fees	2,359	756	0	756
Fees for copies	8,936	7,144	0	7,144
Flint hills/aging service	55,695	62,043	46,000	16,043
Court witness fees	1,528	3,312	0	3,312
County wide zoning permits/changes	11,375	12,154	2,000	10,154
House arrest fees	28	243	100	143
Antique Fees	0	0	5,000	(5,000)
Sherriff Process Fee	0	0	20,000	(20,000)
Juvenile supervision fees	2,600	1,763	0	1,763
	<u>481,423</u>	<u>480,441</u>	<u>293,100</u>	<u>187,341</u>
Charges for Services				
Prisoner care	105,371	99,680	100,000	(320)
Electric Monitoring Fee	0	0	30,000	(30,000)
Election lists/labels	370	40	0	40
Postage/advertising	3	1	0	1
	<u>105,744</u>	<u>99,721</u>	<u>130,000</u>	<u>(30,279)</u>
Use of Money and Property				
Interest and charges	156,894	178,393	157,061	21,332
Interest income on investments	130,079	309,952	0	309,952
Sale of fixed assets	18,205	840	0	840
	<u>305,178</u>	<u>489,185</u>	<u>157,061</u>	<u>332,124</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)
	2017 Actual	Actual	Budget	
Cash receipts - continued				
Reimbursed Expenses				
Facilities reimbursed	\$ 24,983	\$ 22,768	\$ 22,480	\$ 288
Reimbursed expenses	545,852	637,549	0	637,549
Sheriff reimb - drug/alcohol testing	154	430	0	430
Detention center	220	250	0	250
Coroners reimbursement	3,300	6,770	0	6,770
Legal Defense Reimbursement	400	0	16,000	(16,000)
Neighborhood Revitalization	0	0	10,000	(10,000)
Animal control reimbursement	400	1,200	0	1,200
	<u>575,309</u>	<u>668,967</u>	<u>48,480</u>	<u>620,487</u>
Miscellaneous Revenues				
Handgun Permit Fees	0	1,332	0	1,332
Misc. rents/concessions/sale of fixed assets	64,549	74,828	38,000	36,828
Miscellaneous other	353,489	366,118	0	366,118
	<u>418,038</u>	<u>442,278</u>	<u>38,000</u>	<u>404,278</u>
Operating transfers in	<u>56,934</u>	<u>0</u>	<u>65,000</u>	<u>(65,000)</u>
Total cash receipts	<u>15,369,229</u>	<u>15,826,918</u>	<u>\$ 14,083,505</u>	<u>\$ 1,743,413</u>
Expenditures				
County Commission				
Salaries	186,122	183,689	\$ 188,492	\$ (4,803)
Contractual	52,401	54,274	68,750	(14,476)
Commodities	0	84	1,100	(1,016)
	<u>238,523</u>	<u>238,047</u>	<u>258,342</u>	<u>(20,295)</u>
County Clerk				
Salaries	262,513	237,537	222,392	15,145
Contractual	8,100	10,744	11,450	(706)
Commodities	2,423	2,479	3,000	(521)
Capital outlay	0	1,979	2,000	(21)
	<u>273,036</u>	<u>252,739</u>	<u>238,842</u>	<u>13,897</u>
County Treasurer				
Salaries	216,552	205,096	214,080	(8,984)
Contractual	31,413	21,314	30,725	(9,411)
Commodities	2,733	2,397	12,335	(9,938)
	<u>250,698</u>	<u>228,807</u>	<u>257,140</u>	<u>(28,333)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Expenditures - continued				
Register of Deeds				
Salaries	\$ 199,008	\$ 219,367	\$ 213,650	\$ 5,717
Contractual	7,506	5,448	11,890	(6,442)
Commodities	1,077	1,089	1,500	(411)
	<u>207,591</u>	<u>225,904</u>	<u>227,040</u>	<u>(1,136)</u>
Human Resources				
Salaries	80,832	88,397	86,046	2,351
Contractual	4,523	4,334	4,675	(341)
Commodities	183	575	500	75
	<u>85,538</u>	<u>93,306</u>	<u>91,221</u>	<u>2,085</u>
Juvenile Services				
Salaries	224,859	234,619	252,488	(17,869)
Contractual	93,323	150,785	126,033	24,752
Commodities	5,258	5,328	2,679	2,649
	<u>323,440</u>	<u>390,732</u>	<u>381,200</u>	<u>9,532</u>
County Wide Zoning				
Salaries	82,724	85,054	81,116	3,938
Contractual	9,505	8,946	16,050	(7,104)
Commodities	684	637	1,800	(1,163)
Capital Outlay	0	0	0	0
	<u>92,913</u>	<u>94,637</u>	<u>98,966</u>	<u>(4,329)</u>
Finance, IT and Payroll				
Salaries	260,125	268,437	273,360	(4,923)
Contractual	1,558	1,586	4,875	(3,289)
Capital outlay	0	1,261	0	1,261
Commodities	1,270	2,290	3,000	(710)
	<u>262,953</u>	<u>273,574</u>	<u>281,235</u>	<u>(7,661)</u>
Law Enforcement				
Salaries	2,104,896	2,137,345	2,156,104	(18,759)
Contractual	162,248	164,244	158,250	5,994
Commodities	136,690	136,739	156,000	(19,261)
Capital outlay	8,149	4,748	0	4,748
	<u>2,411,983</u>	<u>2,443,076</u>	<u>2,470,354</u>	<u>(27,278)</u>
County General				
Contractual	407,709	420,486	81,500	338,986
Commodities	3,350	6,084	40,000	(33,916)
Miscellaneous	2,448	8,533	0	8,533
	<u>413,507</u>	<u>435,103</u>	<u>121,500</u>	<u>313,603</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance -
	Actual			Over
				(Under)
Expenditures - continued				
Jail Management				
Salaries	\$ 2,092,434	\$ 2,158,509	\$ 2,283,728	\$ (125,219)
Contractual	264,948	309,051	293,233	15,818
Commodities	320,304	321,167	332,000	(10,833)
Capital outlay	2,748	2,389	0	2,389
	<u>2,680,434</u>	<u>2,791,116</u>	<u>2,908,961</u>	<u>(117,845)</u>
Direct Election				
Salaries	56,795	122,043	115,134	6,909
Contractual	41,141	57,718	106,100	(48,382)
Commodities	8,134	14,228	25,000	(10,772)
Capital Outlay	0	880	0	880
	<u>106,070</u>	<u>194,869</u>	<u>246,234</u>	<u>(51,365)</u>
Appraiser				
Salaries	523,316	526,326	540,679	(14,353)
Contractual	78,245	78,446	104,750	(26,304)
Commodities	2,218	8,749	5,500	3,249
Capital outlay	0	8,913	0	8,913
	<u>603,779</u>	<u>622,434</u>	<u>650,929</u>	<u>(28,495)</u>
Administrative Services				
Salaries	0	0	20,000	(20,000)
Contractual	54,000	65,000	75,000	(10,000)
	<u>54,000</u>	<u>65,000</u>	<u>95,000</u>	<u>(30,000)</u>
Counselor/Court Trustee				
Salaries	165,075	172,357	159,530	12,827
Contractual	2,163	1,065	1,550	(485)
Commodities	1,045	385	400	(15)
	<u>168,283</u>	<u>173,807</u>	<u>161,480</u>	<u>12,327</u>
Fair Appropriations				
Contractual	60,000	60,000	60,000	0
	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Information Technology				
Salaries	172,434	206,815	208,377	(1,562)
Contractual	12,936	20,714	41,600	(20,886)
Commodities	3,548	3,022	6,500	(3,478)
Capital outlay	5,088	24,269	0	24,269
	<u>194,006</u>	<u>254,820</u>	<u>256,477</u>	<u>(1,657)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance -
Expenditures - continued	Actual			Over
				(Under)
Employee Benefit				
Salaries	\$ 0	\$ 0	\$ 1,500	\$ (1,500)
Contractual	0	0	202,100	(202,100)
Commodities	197,497	196,195	400	195,795
	<u>197,497</u>	<u>196,195</u>	<u>204,000</u>	<u>(7,805)</u>
County Attorney				
Salaries	1,219,124	1,159,300	1,273,800	(114,500)
Contractual	69,584	73,893	76,750	(2,857)
Commodities	5,871	8,282	8,000	282
	<u>1,294,579</u>	<u>1,241,475</u>	<u>1,358,550</u>	<u>(117,075)</u>
Unified Court				
Salaries	12,576	21,100	12,262	8,838
Contractual	439,200	424,208	477,950	(53,742)
Commodities	34,704	36,470	57,000	(20,530)
Capital outlay	705	19,475	0	19,475
	<u>487,185</u>	<u>501,253</u>	<u>547,212</u>	<u>(45,959)</u>
Emergency Management				
Salaries	116,845	121,286	125,277	(3,991)
Contractual	8,354	7,490	14,850	(7,360)
Commodities	5,001	3,552	6,500	(2,948)
Capital Outlay	0	769	0	769
	<u>130,200</u>	<u>133,097</u>	<u>146,627</u>	<u>(13,530)</u>
911 Dispatch				
Salaries	745,925	901,413	969,225	(67,812)
Contractual	33,789	25,401	45,840	(20,439)
Commodities	15,044	13,547	12,250	1,297
Capital outlay	1,558	4,837	0	4,837
	<u>796,316</u>	<u>945,198</u>	<u>1,027,315</u>	<u>(82,117)</u>
Solid Waste				
Contractual	15,129	15,886	19,000	(3,114)
Commodities	0	0	100	(100)
	<u>15,129</u>	<u>15,886</u>	<u>19,100</u>	<u>(3,214)</u>
County Coroner				
Contractual	75,432	83,980	80,000	3,980
Extension Council				
Appropriations	292,000	292,000	292,000	0
Soil Conservation				
Appropriations	30,000	30,000	30,000	0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance -
	Actual			Over
				(Under)
Expenditures - continued				
Household Waste				
Salaries	\$ 53,472	\$ 55,055	\$ 57,000	\$ (1,945)
Contractual	38,833	39,593	31,500	8,093
Commodities	1,943	763	3,000	(2,237)
Capital outlay	696	0	0	0
	<u>94,944</u>	<u>95,411</u>	<u>91,500</u>	<u>3,911</u>
Department of Aging				
Salaries	10,245	11,976	15,000	(3,024)
Contractual	98,464	89,880	104,277	(14,397)
Commodities	547	283	2,500	(2,217)
Capital Outlay	443	0	0	0
	<u>109,699</u>	<u>102,139</u>	<u>121,777</u>	<u>(19,638)</u>
Retired Senior Volunteer Program				
Salaries	62,579	53,052	88,000	(34,948)
Contractual	2,371	1,459	6,000	(4,541)
Commodities	1,581	81	1,300	(1,219)
	<u>66,531</u>	<u>54,592</u>	<u>95,300</u>	<u>(40,708)</u>
Mass Transportation				
Salaries	408,159	465,143	394,000	71,143
Contractual	89,928	100,672	100,900	(228)
Commodities	12,141	27,204	82,466	(55,262)
Capital Outlay	0	26,537	0	26,537
	<u>510,228</u>	<u>619,556</u>	<u>577,366</u>	<u>42,190</u>
Historical Society				
Appropriations	105,000	110,000	110,000	0
Fair Board				
Salaries	10,554	10,236	10,500	(264)
Contractual	58,015	68,134	66,550	1,584
Commodities	216	29	1,000	(971)
Capital outlay	0	753	0	753
	<u>68,785</u>	<u>79,152</u>	<u>78,050</u>	<u>1,102</u>
Courthouse General				
Salaries	46,476	42,161	43,500	(1,339)
Contractual	37,437	50,284	83,500	(33,216)
Commodities	23,537	24,578	27,000	(2,422)
Capital Outlay	0	4,931	0	4,931
	<u>107,450</u>	<u>121,954</u>	<u>154,000</u>	<u>(32,046)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017	Actual	Budget	Variance -
	Actual			Over
				(Under)
Expenditures - continued				
County Facility Management				
Salaries	\$ 582,150	\$ 577,633	\$ 650,668	\$ (73,035)
Contractual	584,914	635,717	705,532	(69,815)
Commodities	40,568	36,849	48,700	(11,851)
Capital outlay	3,055	1,432	0	1,432
	<u>1,210,687</u>	<u>1,251,631</u>	<u>1,404,900</u>	<u>(153,269)</u>
 Operating Transfers Out	 30,500	 2,600	 0	 2,600
Total expenditures	<u>14,048,916</u>	<u>14,714,090</u>	\$ <u>15,142,618</u>	\$ <u>(428,528)</u>
 Cash receipts over (under) expenditures	1,320,313	1,112,828		
 Unencumbered cash, January 1	1,625,261	2,946,633		
 Prior year cancelled encumbrances	<u>1,059</u>	<u>24,900</u>		
 Unencumbered cash, December 31	\$ <u>2,946,633</u>	\$ <u>4,084,361</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2b

**SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 4,986,196	\$ 5,101,405	\$ 4,996,533	\$ 104,872
Intergovernmental	786,990	795,199	793,498	1,701
Reimbursed expenses	166,046	207,874	187,814	20,060
Miscellaneous	71,162	57,747	54,520	3,227
Total cash receipts	<u>6,010,394</u>	<u>6,162,225</u>	<u>\$ 6,032,365</u>	<u>\$ 129,860</u>
Expenditures				
Current				
Salaries & employee benefits	2,663,957	2,640,151	\$ 2,883,327	\$ (243,176)
Contractual	211,167	493,959	360,000	133,959
Commodities	2,542,692	2,433,857	2,894,657	(460,800)
Capital outlay	<u>190,940</u>	<u>90,299</u>	<u>100,000</u>	<u>(9,701)</u>
Total expenditures	<u>5,608,756</u>	<u>5,658,266</u>	<u>\$ 6,237,984</u>	<u>\$ (579,718)</u>
Cash receipts over (under) expenditures	401,638	503,959		
Unencumbered cash, January 1	1,224,385	1,629,472		
Prior year cancelled encumbrances	<u>3,449</u>	<u>703</u>		
Unencumbered cash, December 31	<u>\$ 1,629,472</u>	<u>\$ 2,134,134</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Community corrections grant	\$ 376,932	\$ 397,215	\$ 369,997	\$ 27,218
Charges for services	18,015	11,882	0	11,882
Licenses, fees and permits	10,623	10,681	0	10,681
Reimbursed expenses	922	964	0	964
	<u>406,492</u>	<u>420,742</u>	<u>\$ 369,997</u>	<u>\$ 50,745</u>
Total cash receipts				
Expenditures				
Current				
Salaries & employee benefits	291,260	307,638	322,561	(14,923)
Contractual	66,521	70,179	26,208	43,971
Commodities	8,117	12,533	5,900	6,633
Capital outlay	<u>3,675</u>	<u>1,960</u>	<u>0</u>	<u>1,960</u>
Total expenditures	369,573	392,310	354,669	37,641
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>23,527</u>	<u>(23,527)</u>
Total expenditures and budget credits	<u>369,573</u>	<u>392,310</u>	<u>\$ 378,196</u>	<u>\$ 14,114</u>
Cash receipts over (under) expenditures	36,919	28,432		
Unencumbered cash, January 1	<u>126,104</u>	<u>163,023</u>		
Unencumbered cash, December 31	<u>\$ 163,023</u>	<u>\$ 191,455</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2d

**SPECIAL PURPOSE FUNDS
CERT GRANT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Grant	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Contractual	865	0	\$ 976	\$ (976)
Cash receipts over (under) expenditures	(865)	0		
Unencumbered cash, January 1	976	111		
Unencumbered cash, December 31	\$ 111	\$ 111		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2e

**SPECIAL PURPOSE FUNDS
COURT TRUSTEE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Bail Forfeitures	\$ 12,176	\$ 9,188	\$ 16,000	\$ (6,812)	
Collection/Attorney Fees	69,567	63,752	66,000	(2,248)	
	<u>81,743</u>	<u>72,940</u>	<u>\$ 82,000</u>	<u>\$ (9,060)</u>	
Expenditures					
Current					
Salaries & employee benefits	55,184	67,951	\$ 116,000	\$ (48,049)	
Contractual	1,685	1,290	5,500	(4,210)	
Commodities	1,064	808	2,500	(1,692)	
	<u>57,933</u>	<u>70,049</u>	<u>\$ 124,000</u>	<u>\$ (53,951)</u>	
Cash receipts over (under) expenditures	23,810	2,891			
Unencumbered cash, January 1	<u>147,010</u>	<u>170,820</u>			
Unencumbered cash, December 31	<u>\$ 170,820</u>	<u>\$ 173,711</u>			

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Grant income	\$ 373,691	\$ 379,800	\$ 434,932	\$ (55,132)
Miscellaneous	5,439	3,434	0	3,434
Total cash receipts	379,130	383,234	<u>434,932</u>	<u>(51,698)</u>
Expenditures				
Current				
Contractual	17,325	14,465	\$ 27,274	\$ (12,809)
Commodities	1,523	619	0	619
Other	7,710	11,619	0	11,619
Juvenile intake	80,086	87,880	81,585	6,295
Juvenile intensive	142,366	142,814	162,087	(19,273)
Case mgmt	116,949	106,658	151,937	(45,279)
Capital outlay	4,637	1,446	0	1,446
Total expenditures	370,596	365,501	<u>422,883</u>	<u>(57,382)</u>
Cash receipts over (under) expenditures	8,534	17,733		
Unencumbered cash, January 1	25,646	34,180		
Unencumbered cash, December 31	<u>\$ 34,180</u>	<u>\$ 51,913</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2g****SPECIAL PURPOSE FUNDS
SURVEILLANCE PROGRAM****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Transfers in	\$ 17,178	\$ 0	\$ 24,000	\$ (24,000)
Expenditures				
Current				
Contractual	18,729	223	\$ 24,000	\$ (23,777)
Cash receipts over (under) expenditures	(1,551)	(223)		
Unencumbered cash, January 1	2,982	1,431		
Unencumbered cash, December 31	\$ 1,431	\$ 1,208		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
MULTI-YEAR CAPITAL IMPROVEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 9,189	\$ 285	\$ 0	\$ 285
Sales Tax	2,644,601	2,752,234	2,400,000	352,234
Sale of fixed assets	48,733	59,723	41,000	18,723
Interest on idle funds	0	0	6,000	(6,000)
Reimbursed expenses	<u>15,746</u>	<u>31,549</u>	<u>0</u>	<u>31,549</u>
Total cash receipts	<u>2,718,269</u>	<u>2,843,791</u>	<u>\$ 2,447,000</u>	<u>\$ 396,791</u>
Expenditures				
Capital outlay	2,134,138	2,461,945	\$ 2,404,634	\$ 57,311
Contractual	<u>250,000</u>	<u>250,000</u>	<u>290,000</u>	<u>(40,000)</u>
Total expenditures	<u>2,384,138</u>	<u>2,711,945</u>	<u>\$ 2,694,634</u>	<u>\$ 17,311</u>
Cash receipts over (under) expenditures	334,131	131,846		
Unencumbered cash, January 1	1,561,969	1,917,409		
Prior year cancelled encumbrances	<u>21,309</u>	<u>24,234</u>		
Unencumbered cash, December 31	<u>\$ 1,917,409</u>	<u>\$ 2,073,489</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2i****SPECIAL PURPOSE FUNDS
CITIZENS REVIEW BOARD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Grant income	\$ 24,262	\$ 26,244	\$ 26,278	\$ (34)
Total cash receipts	24,262	26,244	<u>\$ 26,278</u>	<u>\$ (34)</u>
Expenditures				
Current				
Salaries & employee benefits	16,755	17,534	\$ 20,926	\$ (3,392)
Contractual	2,912	2,534	19,000	(16,466)
Commodities	1,149	1,192	4,000	(2,808)
Total expenditures	20,816	21,260	<u>\$ 43,926</u>	<u>\$ (22,666)</u>
Cash receipts over (under) expenditures	3,446	4,984		
Unencumbered cash, January 1	16,405	19,851		
Unencumbered cash, December 31	<u>\$ 19,851</u>	<u>\$ 24,835</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
911 SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Charges for service	\$ 194,126	\$ 191,992	\$ 198,000	\$ (6,008)
Transfers in	<u>0</u>	<u>2,600</u>	<u>0</u>	<u>2,600</u>
	<u>194,126</u>	<u>194,592</u>	<u>198,000</u>	<u>(3,408)</u>
 Expenditures				
Current				
Contractual	150,572	180,593	\$ 300,000	\$ (119,407)
Capital outlay	<u>0</u>	<u>27,430</u>	<u>200,000</u>	<u>(172,570)</u>
Total expenditures	<u>150,572</u>	<u>208,023</u>	<u>\$ 500,000</u>	<u>\$ (291,977)</u>
 Cash receipts over (under) expenditures	43,554	(13,431)		
 Unencumbered cash, January 1	431,777	441,931		
 Prior year cancelled encumbrances	<u>0</u>	<u>35,405</u>		
 Unencumbered cash, December 31	\$ <u>475,331</u>	\$ <u>463,905</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2k****SPECIAL PURPOSE FUNDS
MENTAL HEALTH****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 343,508	\$ 403,270	\$ 396,065	\$ 7,205
Total Cash Receipts	343,508	403,270	396,065	7,205
Expenditures				
Current				
Appropriations	365,000	390,000	390,000	0
Cash receipts over (under) expenditures	(21,492)	13,270		
Unencumbered cash, January 1	49,127	27,635		
Unencumbered cash, December 31	\$ 27,635	\$ 40,905		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 21****SPECIAL PURPOSE FUNDS
NEWMAN HOSPITAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 309,942	\$ 303,952	\$ 298,867	\$ 5,085
Total Cash Receipts	<u>309,942</u>	<u>303,952</u>	<u>\$ 298,867</u>	<u>\$ 5,085</u>
Expenditures				
Current				
Appropriations	<u>300,000</u>	<u>300,000</u>	<u>\$ 300,000</u>	<u>\$ 0</u>
Cash receipts over (under) expenditures	9,942	3,952		
Unencumbered cash, January 1	<u>20,811</u>	<u>30,753</u>		
Unencumbered cash, December 31	<u>\$ 30,753</u>	<u>\$ 34,705</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
NOXIOUS WEED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Taxes	\$ 153,339	\$ 187,182	\$ 184,008	\$	3,174
Reimbursements	245,494	254,671	253,400		1,271
Total cash receipts	<u>398,833</u>	<u>441,853</u>	<u>\$ 437,408</u>	\$	<u>4,445</u>
Expenditures					
Current					
Salaries & employee benefits	139,101	139,513	\$ 152,386	\$	(12,873)
Contractual	9,984	8,916	13,600		(4,684)
Commodities	253,885	256,935	335,000		(78,065)
Capital outlay	666	2,499	0		2,499
Total expenditures	<u>403,636</u>	<u>407,863</u>	<u>\$ 500,986</u>	\$	<u>(93,123)</u>
Cash receipts over (under) expenditures	(4,803)	33,990			
Unencumbered cash, January 1	<u>66,034</u>	<u>61,231</u>			
Unencumbered cash, December 31	\$ <u>61,231</u>	\$ <u>95,221</u>			

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2n****SPECIAL PURPOSE FUNDS
HETLINGER DEVELOPMENTAL CENTER****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 36,864	\$ 38,369	\$ 37,160	\$ 1,209
Total cash receipts	36,864	38,369	\$ 37,160	\$ 1,209
Expenditures				
Current				
Appropriations	35,000	36,500	\$ 36,500	\$ 0
Cash receipts over (under) expenditures	1,864	1,869		
Unencumbered cash, January 1	1,673	3,537		
Unencumbered cash, December 31	\$ 3,537	\$ 5,406		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Tech Fees	\$ 8,496	\$ 8,469	\$ 9,000	\$ (531)
Total receipts	<u>8,496</u>	<u>8,469</u>	<u>\$ 9,000</u>	<u>\$ (531)</u>
Expenditures				
Current				
Commodities	394	210	\$ 0	\$ 210
Contractual	<u>525</u>	<u>625</u>	<u>20,000</u>	<u>(19,375)</u>
Total expenditures	<u>919</u>	<u>835</u>	<u>\$ 20,000</u>	<u>\$ (19,165)</u>
Cash receipts over (under) expenditures	7,577	7,634		
Unencumbered cash, January 1	<u>2,881</u>	<u>10,458</u>		
Unencumbered cash, December 31	<u>\$ 10,458</u>	<u>\$ 18,092</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2p****SPECIAL PURPOSE FUNDS
COUNTY CLERK TECHNOLOGY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Tech Fees	\$ 8,720	\$ 8,193	\$ 9,000	\$ (807)
Total receipts	8,720	8,193	9,000	(807)
Expenditures				
Current				
Contractual	0	0	\$ 34,000	\$ (34,000)
Total expenditures	0	0	34,000	(34,000)
Cash receipts over (under) expenditures	8,720	8,193		
Unencumbered cash, January 1	16,356	25,076		
Unencumbered cash, December 31	\$ 25,076	\$ 33,269		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 184,282	\$ 152,495	\$ 30,000	\$ 122,495
Sales of fixed assets	0	5,650		
	<u>184,282</u>	<u>158,145</u>	<u>\$ 30,000</u>	<u>\$ 122,495</u>
Total receipts				
Expenditures				
Current				
Contractual	<u>125,000</u>	0	\$ 500,000	\$ (500,000)
Total expenditures	<u>125,000</u>	0	<u>\$ 500,000</u>	<u>\$ (500,000)</u>
Cash receipts over (under) expenditures	59,282	158,145		
Unencumbered cash, January 1	288,296	347,578		
Prior year cancelled encumbrances	<u>0</u>	<u>8,200</u>		
Unencumbered cash, December 31	<u>\$ 347,578</u>	<u>\$ 513,923</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Taxes	\$ 585,458	\$ 456,048	\$ 451,474	\$	4,574
Sale of Fixed Assets	6,950	8,475	0		8,475
Reimbursed expenses	<u>23,745</u>	<u>2,752</u>	<u>0</u>		<u>2,752</u>
Total cash receipts	<u>616,153</u>	<u>467,275</u>	<u>\$ 451,474</u>	\$	<u>15,801</u>
Expenditures					
Current					
Salaries & employee benefits	194,700	247,558	\$ 281,587	\$	(34,029)
Contractual	13,103	178,701	174,300		4,401
Commodities	239,982	64,777	220,459		(155,682)
Capital Outlay	<u>41,938</u>	<u>118,181</u>	<u>0</u>		<u>118,181</u>
Total expenditures	<u>489,723</u>	<u>609,217</u>	<u>\$ 676,346</u>	\$	<u>(67,129)</u>
Cash receipts over (under) expenditures	126,430	(141,942)			
Unencumbered cash, January 1	439,899	584,319			
Prior year cancelled encumbrances	<u>17,990</u>	<u>0</u>			
Unencumbered cash, December 31	<u>\$ 584,319</u>	<u>\$ 442,377</u>			

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Licenses, fees and permits	\$ 33,757	\$ 33,828	\$ 30,000	\$ 3,828	
Total cash receipts	<u>33,757</u>	<u>33,828</u>	<u>\$ 30,000</u>	<u>\$ 3,828</u>	
Expenditures					
Current					
Contractual	23,294	20,794	\$ 50,000	\$ (29,206)	
Commodities	1,500	3,390	10,000	(6,610)	
Capital outlay	<u>4,632</u>	<u>3,922</u>	<u>0</u>	<u>3,922</u>	
Total expenditures	<u>29,426</u>	<u>28,106</u>	<u>\$ 60,000</u>	<u>\$ (31,894)</u>	
Cash receipts over (under) expenditures	4,331	5,722			
Unencumbered cash, January 1	<u>30,203</u>	<u>34,534</u>			
Unencumbered cash, December 31	<u>\$ 34,534</u>	<u>\$ 40,256</u>			

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
COUNTY AUTO VEHICLE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance - Over (Under)	
	2017 Actual	Actual	Budget		
Cash receipts					
Fees	\$ 240,490	\$ 245,427	\$ 226,800	\$ 18,627	
Miscellaneous	4,591	4,730	2,115	2,615	
Total cash receipts	<u>245,081</u>	<u>250,157</u>	<u>\$ 228,915</u>	<u>\$ 21,242</u>	
Expenditures					
Current					
Salaries & employee benefits	231,247	236,705	\$ 221,420	\$ 15,285	
Contractual	3,329	2,408	3,100	(692)	
Commodities	1,936	4,394	6,700	(2,306)	
Transfers out	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>(20,000)</u>	
Total expenditures	256,512	243,507	251,220	(7,713)	
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>14,785</u>	<u>(14,785)</u>	
Total expenditures and budget credits	<u>256,512</u>	<u>243,507</u>	<u>\$ 266,005</u>	<u>\$ (22,498)</u>	
Cash receipts over (under) expenditures	(11,431)	6,650			
Unencumbered cash, January 1	<u>63,346</u>	<u>51,915</u>			
Unencumbered cash, December 31	<u>\$ 51,915</u>	<u>\$ 58,565</u>			

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2u****SPECIAL PURPOSE FUNDS
PROSECUTOR TRAINING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Licenses, fees and permits	\$ 6,094	\$ 6,257	\$ 6,000	\$ 257
Expenditures				
Current				
Prosecutor training	6,303	5,497	\$ 7,000	\$ (1,503)
Cash receipts over (under) expenditures	(209)	760		
Unencumbered cash, January 1	1,533	1,324		
Unencumbered cash, December 31	\$ 1,324	\$ 2,084		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2v****SPECIAL PURPOSE FUNDS
ADULT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018 Actual
Cash receipts		
Grant Income	\$ 24,612	\$ 14,260
Total receipts	24,612	14,260
Expenditures		
Contractual	18,794	14,344
Total expenditures	18,794	14,344
Cash receipts over (under) expenditures	5,818	(84)
Unencumbered cash, January 1	(853)	4,965
Unencumbered cash, December 31	\$ 4,965	\$ 4,881

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2w****SPECIAL PURPOSE FUNDS
SPECIAL ROAD AND BRIDGE 559A****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS****For the Year Ended December 31, 2018****(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 320,915	\$ 315,631	\$ 308,038	\$ 7,593
Reimbursed expenses	1,633	1,354	0	1,354
Sale of fixed assets	4,000	0	0	0
Total cash receipts	326,548	316,985	\$ 308,038	\$ 8,947
Expenditures				
Current				
Contractual	134	110	\$ 36,000	\$ (35,890)
Operating supplies	324,389	343,344	310,000	33,344
Total expenditures	324,523	343,454	\$ 346,000	\$ (2,546)
Cash receipts over (under) expenditures	2,025	(26,469)		
Unencumbered cash, January 1	98,599	100,624		
Unencumbered cash, December 31	\$ 100,624	\$ 74,155		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2x****SPECIAL PURPOSE FUNDS
JUVENILE GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Grant income	\$ <u>61,870</u>	\$ <u>48,375</u>
Total receipts	<u>61,870</u>	<u>48,375</u>
Expenditures		
Contractual	33,834	22,314
Commodities	<u>2,281</u>	<u>1,883</u>
Total expenditures	<u>36,115</u>	<u>24,197</u>
Cash receipts over (under) expenditures	25,755	24,178
Unencumbered cash, January 1	<u>8,555</u>	<u>34,310</u>
Unencumbered cash, December 31	\$ <u><u>34,310</u></u>	\$ <u><u>58,488</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
TORT LIABILITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		Variance - Over (Under)	
	<u>2017 Actual</u>	<u>Actual</u>	<u>Budget</u>		
Cash receipts					
Taxes	\$ 273,273	\$ 278,232	\$ 268,079	\$ 10,153	
Transfer in	<u>30,500</u>	<u>0</u>	<u>45,000</u>	<u>(45,000)</u>	
Total cash receipts	<u>303,773</u>	<u>278,232</u>	<u>\$ 313,079</u>	<u>\$ (34,847)</u>	
Expenditures					
Current					
General liability insurance	263,066	225,116	\$ 275,000	\$ (49,884)	
Transfer out	<u>36,934</u>	<u>0</u>	<u>40,000</u>	<u>(40,000)</u>	
Total expenditures	<u>300,000</u>	<u>225,116</u>	<u>\$ 315,000</u>	<u>\$ (89,884)</u>	
Cash receipts over (under) expenditures	3,773	53,116			
Unencumbered cash, January 1	<u>86,922</u>	<u>90,695</u>			
Unencumbered cash, December 31	<u>\$ 90,695</u>	<u>\$ 143,811</u>			

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2z****SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Intergovernmental				
Liquor tax	\$ 3,609	\$ 3,948	\$ 2,000	\$ 1,948
Expenditures				
Current				
Appropriations	0	0	\$ 30,000	\$ (30,000)
Cash receipts over (under) expenditures	3,609	3,948		
Unencumbered cash, January 1	26,075	29,684		
Unencumbered cash, December 31	\$ 29,684	\$ 33,632		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2aa****SPECIAL PURPOSE FUNDS
SPECIAL PARKS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Contractual	0	0	\$ 4,533	\$ (4,533)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	4,533	4,533		
Unencumbered cash, December 31	\$ 4,533	\$ 4,533		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2bb

**SPECIAL PURPOSE FUNDS
HEALTH DEPARTMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 419,363	\$ 463,117	\$ 456,097	\$ 7,020
Total cash receipts	419,363	463,117	456,097	7,020
Expenditures				
Current				
Appropriation	450,000	450,000	450,000	0
Cash receipts over (under) expenditures	(30,637)	13,117		
Unencumbered cash, January 1	64,004	33,367		
Unencumbered cash, December 31	\$ 33,367	\$ 46,484		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule cc****SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Drug tax	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Current		
Commodities	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	<u>5,160</u>	<u>5,160</u>
Unencumbered cash, December 31	\$ <u><u>5,160</u></u>	\$ <u><u>5,160</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2dd****SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>14,798</u>	\$ <u>1,224</u>
Total cash receipts	<u>14,798</u>	<u>1,224</u>
Expenditures		
Current		
Contractual	1,558	3,952
Commodities	350	5
Capital outlay	<u>2,028</u>	<u>0</u>
Total expenditures	<u>3,936</u>	<u>3,957</u>
Cash receipts over (under) expenditures	10,862	(2,733)
Unencumbered cash, January 1	<u>39,375</u>	<u>50,237</u>
Unencumbered cash, December 31	\$ <u><u>50,237</u></u>	\$ <u><u>47,504</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2ee****SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended December 31, 2018****(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>15,096</u>	\$ <u>5,178</u>
Expenditures		
Current		
Contractual	4,500	5,682
Commodities	0	180
Capital outlay	<u>0</u>	<u>2,658</u>
Total expenditures	<u>4,500</u>	<u>8,520</u>
Cash receipts over (under) expenditures	10,596	(3,342)
Unencumbered cash, January 1	<u>6,130</u>	<u>16,726</u>
Unencumbered cash, December 31	\$ <u><u>16,726</u></u>	\$ <u><u>13,384</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2ff****SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>101,963</u>	\$ <u>91,365</u>
Expenditures		
Current		
Contractual	40,695	69,671
Commodities	5,898	6,492
Other	4,075	10,498
Capital outlay	8,126	5,513
Transfer out	<u>17,178</u>	<u>0</u>
Total expenditures	<u>75,972</u>	<u>92,174</u>
Cash receipts over (under) expenditures	25,991	(809)
Unencumbered cash, January 1	<u>59,492</u>	<u>85,483</u>
Unencumbered cash, December 31	\$ <u><u>85,483</u></u>	\$ <u><u>84,674</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2gg****SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>0</u>	\$ <u>78</u>
Expenditures		
Current		
Contractual	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	78
Unencumbered cash, January 1	<u>152</u>	<u>152</u>
Unencumbered cash, December 31	\$ <u><u>152</u></u>	\$ <u><u>230</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2hh****SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts		
Intergovernmental	\$ 259	\$ 15,044
Interest on idle funds	<u>83</u>	<u>71</u>
Transfers in	<u>0</u>	<u>0</u>
Total receipts	<u>342</u>	<u>15,115</u>
Expenditures		
Current		
Commodities	0	0
Capital outlay	<u>15,000</u>	<u>0</u>
Total expenditures	<u>15,000</u>	<u>0</u>
Cash receipts over (under) expenditures	(14,658)	15,115
Unencumbered cash, January 1	<u>14,976</u>	<u>318</u>
Unencumbered cash, December 31	<u><u>\$ 318</u></u>	<u><u>\$ 15,433</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 3

AGENCY FUNDS

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil & Gas Depletion Trust	\$ 131,003	\$ 1,838	\$ 0	\$ 132,841
County Library	17,749	237,084	237,561	17,272
Recreation Districts	2,346	11,945	13,000	1,292
Fire Districts	43,420	459,885	456,750	46,555
Bankruptcy	851	358	0	1,209
Tax Collections	26,128,030	3,841,317	2,976,853	26,992,494
State Funds	9,417	515,194	514,176	10,435
City Funds	0	8,018,354	8,018,354	0
Unified School Districts	(98)	18,677,341	18,677,243	0
Townships Funds	0	184,709	184,709	0
Library	0	20,927	20,927	0
Cemetery Funds	0	7,773	7,773	0
Watersheds	(603)	160,563	159,960	0
Fire Districts	0	234,805	234,794	11
Courthouse Employee Benefit	0	0	0	0
District Court	171,020	2,032,008	2,099,889	103,139
Law Library	102,002	100,806	98,904	103,904
Out of County Cash Bonds	1	44,938	44,938	1
Detention Center	120,452	331,379	330,947	120,884
Total agency funds	\$ 26,725,590	\$ 34,881,224	\$ 34,076,778	\$ 27,530,036

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 4**RELATED MUNICIPAL ENTITY
LYON COUNTY FREE FAIRSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Intergovernmental	\$ 60,000	\$ 60,000
Charges for services	237,078	208,619
Investment revenue	128	203
Miscellaneous	<u>71,278</u>	<u>65,558</u>
Total cash receipts	<u>368,484</u>	<u>334,380</u>
Expenditures		
Current		
Culture and recreation	<u>335,878</u>	<u>316,779</u>
Cash receipts over (under) expenditures	32,606	17,601
Unencumbered cash, January 1	<u>159,223</u>	<u>191,829</u>
Unencumbered cash, December 31	<u><u>\$ 191,829</u></u>	<u><u>\$ 209,430</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 4**RELATED MUNICIPAL ENTITY
LYON COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018 Actual
Cash receipts		
County appropriation	\$ 292,000	\$ 292,000
KSU salary reimbursement	59,768	56,836
Reimbursable transactions	236,784	288,862
Miscellaneous	133	1,820
	<hr/>	<hr/>
Total cash receipts	588,685	639,518
	<hr/>	<hr/>
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	6,564	6,824
Telephone	2,400	2,400
Rent, heat and lights	9,487	10,563
Supplies, stationary and postage	4,994	3,873
Equipment	6,530	5,722
Other	9,088	7,926
Travel	6,679	6,343
Subsistence	2,179	1,672
Salaries and wages	260,572	268,167
Employee benefits	44,053	47,479
Reimbursable transactions	219,304	276,961
Capital outlay	0	0
	<hr/>	<hr/>
Total expenditures	571,850	637,930
	<hr/>	<hr/>
Cash receipts over (under) expenditures	16,835	1,588
	<hr/>	<hr/>
Unencumbered cash, January 1	214,859	231,694
	<hr/>	<hr/>
Unencumbered cash, December 31	\$ 231,694	\$ 233,282
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See Independent Auditor's Report.